

Audit Review Checklist -- Section B

Summary of Auditor's Results

Name of Agency _____

Audit Period _____

	Types 1 & 3 <input type="checkbox"/>	Type 2 <input type="checkbox"/>
The Summary of Auditor's Results -- Section 1 Financial Statements		
1. Type of auditor's report issued (unqualified, qualified, etc.)		
2. Internal control over financial reporting: a. Material weaknesses identified? b. Reportable conditions identified not considered to be material weaknesses? c. Noncompliance material to the financial statements noted?		
Federal Awards		
1. Internal controls over major program: a. Material weaknesses identified? b. Reportable conditions identified not considered to be material weaknesses?		
2. Type of auditor's report issued on compliance for major programs		
3. Any audit findings disclosed that re required to be reported in accordance with Circular OMB A-133, Section 510 (a)?		
4. Identification of major programs (a yes/no on whether this identification was made)		
5. Dollar threshold used to distinguish between type A and Type B programs.		
6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?		
The Summary of Auditor's Results -- Section 2		
Financial Statement Findings -- Do any affect the granting agency's programs? If yes, list in Section C.		
The Summary of Auditor's Results -- Section 3		
Federal Award Findings and Questioned Costs -- Do any affect the granting agency's programs? If yes, list in Section C.		
Other issues		
Going Concern or other significant financial difficulty? If yes, list in Section C.		
Related party transactions or other issue with a potentially significant adverse effect on the granting agency's programs? If yes, list in Section C.		